

Aug-13-07 02:35pm
JUN 18 2007 1:44PM HP LASERJET FAX
00-18-2004 09:07PM FROM: LARRY
Tel: (916) 797-3300

0018 TOT 26
T-427 P.002/006 F-004
Fax: (916) 797-3300



May 16, 2004

Mr. Ben Gordon

Dear Ben:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide (for your convenience, we have attached a partial listing of our menu of services).

We will provide detailed financial and tax consulting services for the duration of your playing career in the National Basketball Association ("NBA"). As discussed with your agent representative, we provide a comprehensive financial model and plan for managing our professional athlete client's finances for today and well into the future. Our intent is to work with our clients to ensure that they are financially secure for the duration of their lives and plan for the "padding" of such wealth for many generations to come.

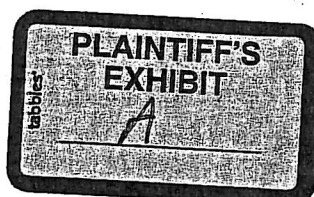
Based on your current draft projections, as well as our understanding of the level of endorsement revenue that may be available to you, we are confident that through our unique tax and financial planning process we can save you millions well in excess of any fees you may pay us. It is always our position that we "pay for our ourselves."

As mentioned above, we offer a wide menu of services to all of our athlete clients (see menu of services attached), with the intent of being involved in every financial decision with our clients so that we can appropriately gain any tax and /or financial advantage or savings on such expenditures or purchases. Based on our understanding of what your financial picture could be, our estimated fees for our services are as follows:

1. Year 1 (commencing with the execution of this agreement) - \$4,000 per month, plus out of pocket expenses (this represents a 33.33% discount of our fees for year 1 that we offer all new rookie clients).
2. Year 2 - \$5,000 per month, plus out of pocket expenses. This amount represents a 16.67% discount of our fees that we offer all new rookie clients.
3. Year 3 and Year 4 (assuming team exercises it's option for Year 4) - \$5,000 per month, plus out of pocket expenses.

cc: Envelope

4100 Douglas Blvd. • Suite 300 • Carlsbad • CA 92008



Jun 18 2007 1:44PM HP LASERJET FAX

06-14-2004 44:00PM FROM: LARRY H. ASSOCIATES

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P.2

Please understand that our fee schedule will be finalized upon the completion of the NBA draft when we have a better understanding of what services you will need.

Our fee for these services will be based upon the amount of actual time spent on your account at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.


After your rookie contract, we will evaluate the amount of work that we have performed on your account and provide you with a new engagement letter at that time.

By becoming a client of Larry Harmon & Associates, we have agreed to offer you a temporary line of credit (please see separate documentation enclosed) that will be available to you upon execution of this agreement.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office.

We want to express our appreciation for this opportunity to work with you and look forward to a long-term relationship with you. If you have any questions, please do not hesitate to call me at (916) 797-2300 or on my cell phone at (916) 716-9060.

Sincerely,


Larry W. Harmon, CPA
President/CEO - Larry Harmon & Associates

Accepted By: Ben Gordon

Printed Name: Ben Gordon

Date: 5/17/04

Witness: _____

Agent's Signature: _____